PATENT APPLICATION

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of

Yoshitaka SASAKI et al.

Group Art Unit: 3729

Application No.: 10/790,049

Examiner:

A. TUGBANG

Filed: March 2, 2004

Docket No.: 108272.02

For: METHOD OF MANUFACTURING A THIN-FILM MAGNETIC HEAD (AS AMENDED)

AMENDMENT UNDER 37 C.F.R. §1.111

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In reply to the January 24, 2007 Office Action, please consider the following:

Amendments to the Specification;

Amendments to the Claims as reflected in the listing of claims; and

Remarks.